G. R. S. IX-5]

Previous references.
S. Fr. 108-15 & 112, B. pg 316.
Jf 117-135 & 116, B. pg 15.
L. R. 237 of 03-04 & 112
S. R. 227 of 08-09 & 126, 1909-10.
Later references.
J-72-4 of 13 (Pt: under)
- Mem: a -.
S. R. 76-16 & 10 H,
L. March 18
LoR Depn 967-22.

File No. 155-16

Serial Nos. 1 and 2

1916: 17

(S. F.)

GENERAL AND REVENUE SECRETARIAT.

G2 302-30 (112)

p. 38

Serial Nos. 1 and 2

Part B for February 1917

SUBJECT.

Mr. Datta's suggestions re leave applications of Gazetted officers, audit of salary of non Gazetted officers, increments of Gazetted officers etc.

Sl. 2. No

The Comptroller to Govt.
" Other Heads of Depts.
" Deputy Commrs. of Divns.
" Mr. K. L. Datta, Special Offr.

No. Jf. 4321-70 of 14-2-17.

Passes orders on the suggestions made by him in note.

W. D. 88—GPB—50,000—24-7-16

Mr. Parthasarathi recd
1-3-1917.

. R. S. 11] 1916.

GENERAL AND REVENUE SECRETARIAT.

(G.7)

NOTES.

G. 7. File No. 155-16

FILE HEADING.

re
Mr Datta's Suggestions regarding leave applns
of Gazd Offrs, audit of ~~Bills~~ Salary of Gazd Offrs on abolsh
Scale and Increments of Gazd Offrs.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

P.T.O.

G. R. S. 12]

General and Revenue Secretariat. | S. D. File No. 155 of 1910.

Serial No.

The suggestions embodied in the foregoing note relate to the following:—

(i) Leave applications of Gazetted Officers to be sent up to Govt., through the Comptroller, instead of the latter Officer being asked in the first instance to furnish leave certificates.

N. Papers relating to S.O. no. R 1709-10-2373 03-04 dy 27.8.04 in which the present practice was affirmed are put up. I remember that the matter was discussed with Comptr. some time ago. This is for orders.

(ii) Delegation to Heads of Depts of the power of granting Privilege leave to Gazetted Officers, a reserve of Officers being allowed, to fill up vacancies caused by the grant of Privilege leave. This is for orders.

(iii) Discontinuance of the practice of Heads of Depts applying to Govt for casual leave, they being allowed to regulate their own leave & make a report to Govt.

It is learnt that this same proposal is already under consideration in Br I & that the file on the subject is before the Dewan. The suggestion may be adopted.

(iv) Revival of the practice of the Comptroller issuing authorisation slips for the increments of Gazetted Officers, in the absence of orders to the contrary.

G.7 108-15, Sh 102, Containing

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | G. 7 File No. 155 of 1916.

Serial No.	
S.	the latest G.O. on the subject is put up. It is desirable to adopt the suggestion but it is doubtful if Govt. is prepared to reconsider order passed recently.
(v)	Salaries of non-gazetted subordinates, such as Sub-Registrars, Police Inspectors &c, to be drawn on regular Estabt bills, instead of on separate bills as now. May be done. It is presumed that Comptr agrees.
(vi)	Conveyance allowances paid to Bench Magtes to be included in regular estabt bills, instead of being drawn separately as at present. May be adopted.
(vii)	Refund of toddy revenue to Inamdars.

Two proposals are made on this subject:-

1. To send passed bills direct to Inamdars instead of to the Audit office; and as a further decentralisation,
2. To delegate to Dy. Comrs the power of authorising payment to Inamdars of the amounts due to them from time to time.

The latter proposal was already once considered by Govt, and the decision arrived at was that the refund bills should continue to come up to Govt "for the present", i.e. so long as the questions connected with the Inamdars' claims are in a transitory stage.

T & U.

SA 22-08-16
" 23-15-16

Subd ASR 20/10 BW

2. May be done after the new rules about Inamdars' claims are issued.

3. After orders are passed on the several points, a draft form order will be put up.

Fl Sec'y 20/10/16

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | File No. 55 of 191 .

Serial No.

4.

The Comptr is requested to give his opinion of the several proposals by Monday.

5. The paper on which Comptr's opinion will be recorded may be foolscap folio with the following columns.

1. Paras of Mr. Datta's note } left half of folio
2. Summary of suggestion }
3. Comptr's opinion }
4. Financial Secy's opinion } Right half
5. Opinion of Fin. Committee & orders of Govt. }

The paper may be sent in duplicate.

6.

In the first column all the paras of Mr. Datta's note should be serially noted either separately or in convenient groups.

Rec'd at 4-45 PM
Mail
4/11/16

P.T.O.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | File No. 153 of 1916.

Serial No.	
	F(Secy) 7. dated as by F(Secy) he 6/11/16 President & Member of Finance Committee) hr 8/11/16
484 9.11.16	8. I agree with Sir H. Lee's opinion on all the items of the Note ccc 8/11
265 9.11.16	9. Sec'y M 9/11 10 11
	10. The recent draft Rules re Casual leave may be obtained. 10.11
	11. The opinions of the Fin. Committee as per six resolutions copies of which are attached may be accepted. The matter may be considered at a meeting of Council. 20/11 hy.
708 22.11.16	1st Member Dewan) 12. ccc 21/11
2946 22.11.16	13. I agree 2.12.16 hr
Recd 4.12.16	(Secy)

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Extract from the proceedings of the meeting of the Finance Committee held on 11th November 1916.

S u b j e c t

Simplification of procedure for dealing with leave application of Gazetted Officers.

Opinion of the Committee

The Committee are agreeable to the change proposed in view of the relief likely to result to the audit office. But to make the relief a reality it should also be ruled that letters from Gazetted Officers enquiring about the period of leave due to them should not be replied to by the Audit Office.

Secretary, Finance Committee

17 17. Extract from the proceedings of the meeting of the Finance Committee held on the 11th November 1916.

S u b j e c t

18 18. Audit office to authorise payment of increments to Gazetted Officers as they fall due without the previous sanction of Government

Opinion of the Committee.

19 19. The Committee are agreeable to the change suggested .

Bhakavanta

Secretary, Finance Committee.

Extract from the proceedings of the meeting of the Finance Committee held on the 11th November 1916.

S u b j e c t .

Revision of the audit of pay bills of personal salaried officers

Opinion of the Committee

The Committee are of opinion that the change may be adopted as the Comptroller is agreeable to the modification proposed.

Secretary, Finance Committee.

9

23. Extract from the proceedings of the meeting of the Finance Committee held on the 11th November 1916.

Subject

24. Refund bills in respect of toddy revenue to be made payable at the Treasury without preaudit and admitted claims to be disposed of by the Deputy Commissioner.

Opinion of the Committee.

25. The Committee are of opinion that the modification proposed may be adopted and that in the matter of the disposal of admitted claims, the Excise Commissioner may be authorised to sanction them.

J Chakravarti

Secretary, Finance Committee.

P T O

26 Extract from the proceedings of the ~~Ex~~ meeting of the Finance Committee held on 11th November 1916.

Subject

27 The power of granting privilege leave to ~~subordix~~ gazetted subordinates up to a specified rank to be delegated to Heads of Departments.

Opinion of the Committee

28 The Committee resolved that the subject may be reserved for future consideration.

Secretary, Finance Committee

P 700

29. Extract from the proceedings of the meeting of the Finance Committee held on the 11th November 1916.

S u b j e c t

30. Question of authorising Heads of Departments and Deputy Commissioners to avail themselves of casual leave without the previous sanction of Government.

Opinion of the Committee

31. As the question is under consideration separately this did not require any consideration by the Committee.

Chakravarti

Secretary, Finance Committee

P.T.O.

2

Extract from the Proceedings of the 404th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 4th January 1917.

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12. Subject.-Clause viii of the Schedule.

32 Mr. Datta's suggestions regarding leave applications of Gazetted Officers, audit of salary of non-Gazetted Officers, etc.

OPINION OF THE COUNCIL.

33 34 The following suggestions of the Finance Committee may be approved with one modification:-

(i) The change of procedure in regard to applications of Gazetted Officers for leave. (Paragraph 12 of Mr. Datta's note.)

(ii) The salaries of non-Gazetted officers on the provincial or circle scale should hereafter be drawn in the regular establishment bills together with the pay of other members of the same establishment.

(iii) In cases in which the right of an Inamdar to obtain a refund of Excise revenue is recognized by Government, the Excise Commissioner may be authorised to sanction the refund bills

(iv) The question of the authority who should sanction increments to Gazetted officers on progressive pay may be reserved for further consideration.

(Vide also extract of Council Opinion re increments under P.U. time-Scale attached.)

Sd. M. Visvesvaraya,
Dewan of Mysore.

Extract.

D.M. Narayana Rao
Secretary to Government,
General Department.

W. D. 1364—GPB—200—14-12-15

PTO

AD 1233—GPB—60,000—1-12-16—S.

13

G. R. S. III-2]

General and Revenue Secretariat. | S. 9 File No. 35 of 191 .

Serial No.

GRANT OF ANNUAL INCREMENTS UNDER THE TIME SCALE FOR ENGINEER OFFICERS.

842

I. Extract of paragraph 4 of P.W.Secretary's submission note No.D.475, dated 8th November 1916,

" In this connection, I request that the Public Works Secretary may be authorised to grant the annual increments in question when they fall due, according to the rules recently passed, in the same manner as has been done till now in granting the triennial increments under the old grade scale to Executive Engineers and Assistant Engineers, I class. Doubtful cases and those in which the increments are required to be stopped will, of course, be duly reported for the orders of Government"

3535 INSTRUCTIONS IN COUNCIL ON 6th JANUARY 1917.

" The general question raised may be considered along with Mr. Datta's proposals, "

Dues

671

NOTE—Contn. sheet.

8124

G. R. S. 12]

General and Revenue Secretariat. | G. F. File No. 155 of 1916.

Serial No.

35 Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Financial Department, for favour of necessary further action.

By Order

D. M. Narayana Rao 6/1

Secretary to Government,
General Department

37

M/s Fin

3/1 Please put up a draft with a brief submission note. The latter should only ask for previous sanction of the proposals in the draft & should not enter into any explan-

M
7/1/16

38

38 Submd with draft G.O. & D.S.N.

10/1/16

39 Kind attention is drawn to para 6 of the draft - No reference with the point mentioned in para 18 of the note, which has been approved by the Finance Committee is found in the Council resolution. As the Council may receive many in- -timations in this & other matters contained in the limited note, para 6 has been added subject to approval. ~~&~~ and explained in respect of para 5. 18 of the limited note —

12.1.17

Recd.

40 Clean draft & D.S.N. M

16/1/17 17/1/17

X Mr. Dallas' pencil note

X NOTE—Contn. sheet.

[Orders to be awaited passed on (printed note) on pages 1 to 11 - on receipt of typed note]

W D 2382—GPB—500—20-3-16

d. 18.1.16

Submitted to His Highness.

Mr. K.L. Datta, Special Officer, suggested some simplification of work in the audit and other offices regarding the disposal of leave applications of Gazetted Officers and other miscellaneous matters in his note placed below.

2. His proposals were discussed by the Members of the Finance Committee, and considered in Council.

3. As regards Mr. Datta's suggestion in regard to the drawing and audit of salaries of non-gazetted officers organized on a provincial basis, the Financial Secretary is not in favour of the change. He is of opinion that the advantage arising from the reduction in the number of vouchers will be more than counter-balanced by the complexity and possible failure of audit.

4. The enclosed draft Government Order embodying the views of the Council may be graciously approved.

M. Krishnaraja
7th Feb 1917.

Record of Cases submitted for the Orders
of His Highness the Maharaja

Subject.

45 Mr.K.L.Datta's proposals for th
simplification of work regarding the -
disposal of leave applications of Gazet
ted officers and other miscellaneous
matters.

826

45 *Order.*

~~KRM~~

12/2/17

Mr. F. C. Sandys
13.2.17 Ro

AS 7/2
LT/ Jour today Mann
14/2/17

16
14/2

814

G. R. S. 12]

General and Revenue Secretariat. | G. 7 File No. 155 of 1916.

Serial No. 41

Typed draft submitted (for approval) 18.1.17

Dewan 23.1.17

2. To The Comptroller to Govt

No 4321-70 dt: 16.2.17

- To all the Heads of Depts.
- " The Dy: Commissioner.
- " Mr. K. L. Datta

Passes order on the suggestions of Mr. Datta referred to in Sec: I for the Chairman

NOTE—Contn. sheet.

GPL—70,000—17-12-15

I

No. 31
9.10.16

GEN. & REV. SECTT
9 OCT 1916
DIARY No 814
1916-1917
SECTION G.7
SERIAL No. 1

LEAVE APPLICATIONS

(1) At present Gazetted Officers are required to submit their applications for leave to Government through their immediate superiors with a certificate from the Comptroller that the leave applied for is admissible. The effect of this rule is that gazetted officers send frequent requisitions to the Audit Office for a certificate showing all the leave that may be admissible to them, though they may not have any intention of applying for leave or intend applying for privilege leave only. This throws considerable work on the Audit Office as they have to calculate all kinds of leave that might be possibly taken by the Officer concerned namely privilege leave and all kinds of long leave. In future the officers should be required to submit their applic tions for leave to the Heads of their Departments through their immediate superior without any certificate from the Audut Office. The heads of departments should submit these applications to the Government through the Comptroller who will then record a certificate on them whether the leave applied for is admissible or not. This will not involve any delay as the Audit Office should not detain such applications for more than a day or two at the most. Ordinarily it should be able to d i s p o s e

dispose of these applications on the day of receipt. The work of the Audit Office will then be confined to giving certificates in cases in which officers actually apply for leave and not as at present to cases in which officers seem to ~~be~~, want to know out of curiosity, the total amount of leave admissible to them.

(2) Some decentralisation may also be made in regard to the power of granting ~~the~~ leave, viz., ~~that~~ the power of granting privilege leave to gazetted ~~officers~~ sub-ordinates up to a specified rank may be delegated to Heads of Departments. These heads of departments may be allowed ~~xxxxxx~~ a suitable reserve of additional officers to fill up ~~these~~ vacancies caused by leave and ~~they should be allowed~~ to grant all privilege leave applied for so far as it may be possible to provide ~~x~~ for the vacancies from the reserve; ~~and~~ privilege leave should be restricted to such a number as may be possible to provide for within the reserve allowed. This would give some relief to the Secretariat, Heads of departments being given power to transfer reservist to fill up privilege leave vacancies. In such cases the gazetted officers themselves or their immediate superiors will submit the applications to the Comptroller

Comptroller who will forward ~~x~~ them to the Heads of Departments with his certificate that they are ~~ad-missible to~~ eligible for the leave. Only ~~in cases of~~ applications for privilege leave supported by medical certificates ~~x~~ which ~~are~~ not possible to provide from the reserves need be submitted to Government. In each such case, however the Heads ~~x~~ of the Department should be required to explain why he has not found it possible to arrange to fill up the vacancies within the reserve allotted to him even by recalling some one else who is on privilege leave without medical certificate. All leave granted and the arrangement made for the work of the absentee shd. of course be reported to Govt. and the notification in the Gazette issued by the latter except in the case of minor appts. when even the notifying be issued by Heads of Departments. ⊛

Such a scheme need not involve any additional expenditure as the reserves in each service may be fixed at the number whose pay would be covered by the acting allowances granted in such leave vacancies during the last three years. Each of the services would then be self contained & no acting appointments would be admissible to them in privilege leave vacancies.

Casual Leave. (3) Heads of Departments at present have to apply to Government for ~~x~~ Casual leave and the Audit Office is required to watch that the 15 days are not exceeded. This appears to me to be unnecessary in the case of officers who occupy the position of heads of departments. I think they may very well be left to themselves to regulate their leave and they may be held responsible for seeing that they do not exceed the ~~x~~ maximum limit in any particular year. They should of course, be required to report to Government the number of days that they propose to avail themselves of the privilege and the number of days they are actually absent. The Audit Office should have nothing to do with these reports nor should Government issue any orders regarding ~~x~~ such leave.

(3)

II

INCREMENTS OF SALARIES TO GAZETTED OFFICERS.

(1) Gazetted officers on progressive rates of pay are at present required to apply to Government for the grant of increments to which they may be entitled to. I think this is quite unnecessary. Gazetted officers should be allowed to draw their increments as they fall due without any further orders from Government. The Audit Office will issue salary slips to the Treasury Officers concerned authorizing increments to be passed. The Audit Office will take it for granted that the officers are entitled to draw increments as a matter of course unless in any particular case Government should see reason to withhold it when they will of their own motion issue orders directing that such increments may be withheld. The Annual Reports and Special reports by the immediate superiors of the Gazetted officers concerned will always be a safe-guide to Government in passing such orders.

(4)
Putup G.O.

III

The Audit of salaries of non-gazetted subordinates like those of Gazetted Officers.

-----:::::-----

(1) A large number of non-gazetted sub-ordinates are at present treated as gazetted officers for purposes of audit. They are allowed to draw their pay on separate pay bills which are audited in the same way as the salaries of gazetted officers. This treatment of sub-ordinates as gazetted officers for purposes of audit means application of the system of audit which is as laborious as that which is applied to the pay and allowances of the most highly placed officers of Government and far more laborious than that applied to the pay and allowances of the other sub-ordinates of equal and higher status. The work includes personal audit noting in ~~the~~ Audit Registers of details of appointments and transfers, leave, promotions and reversion and practically the maintenance of the records of service of individual officers. The ground on which this system is followed is that they are on a provincial or circle scale and it is not possible for the District Auditor to audit their pay which varies for each distrcit from time to time according to the grade of the officer who is posted to the District at a particular time. A separate scale

Register

Register is also maintained in order to see that the total scale for the different grades of the officers concerned is not exceeded. These officers are Sub Registrars, Excise Inspectors, Inspectors of Police, Educational Officers, Sub Assistant Surgeons, Veterinary Inspectors, Agricultural Inspectors and Inspectors of Co-operative Societies,

In the P.W.D. also similar audit is performed though by a slightly less detailed process in regard to the pay of Supervisors, Overseers, sub-overseers &c., that is, practically all sub-ordinate officers of the P.W.D. In one respect this audit in the P.W. is even more troublesome as the pay of all the officers in one division is drawn on the same bill and the details are to be posted against the individual names in a large number of pages of the Audit Register.

2 In future salaries of non-gazetted officers on the provincial or circle scale need not either be drawn separately or audited in the Special form prescribed for the Audit of gazetted officers bills. The salaries should be drawn in the regular establishment bills together with the pay of other members of the same establishment; but they should be audited by a special ~~man~~ auditor in a special register in the form appended. This will serve the purpose of both

an

an Audit Register and a scale register. The District auditors should make over the vouchers containing the names of these non-gazetted sub-ordinates ~~but~~ on a provincial or circle scale to the special ~~man~~ auditor entrusted with their audit. The latter will audit the salary of these men and after he has made the necessary entries in his register and noted the fact of his having done so on the ~~bills~~ vouchers will retransfer the ~~vouchers~~ to the district auditors who will thereupon deal with the rest of the establishment in the same way as at present. This will reduce the work in the Audit Office as well as in the Treasuries as there would be a large ~~litigation~~ reduction in the number of vouchers to be dealt with by the latter.

(3) Conveyance allowances paid to Bench Magistrates are at present, ~~are~~ drawn on separate bills under the countersignature of Deputy Commissioners. Such countersignature seems to me to be unnecessary and should be discontinued, and these conveyance allowances ought to be included in the regular establishment bill and drawn by the Deputy Commissioner and disbursed to the Bench Magistrate, his acquittance being retained in the Deputy Commissioner's Office.

In the

(4) In case of refunds of toddy revenue due to Inamdars, the vouchers are passed by Government and are then sent to the Audit Office which passes them again and sends them to the Treasury Officer for payment. In future these vouchers containing the orders of Government enfaced on the bill may be sent direct to the payees, i.e., the Inamdars concerned who may obtain payment from the Treasury without any further orders from any one else. Copies of the orders may continue to be sent to the Audit Office and the Deputy Commissioners concerned as at present.

(5) I would propose a further decentralisation in this matter, namely, that the authority to grant any inamdar the right to obtain a refund may continue to be exercised by Government but once this right has been conceded, the power of authorising payment of such refunds periodically should be vested in the Deputy Commissioners. They are the officers who are really capable of calculating the amounts which might be payable under the concession allowed by Government. Neither the Government nor the Comptroller nor any other superior officer can exercise any check over the amounts calculated by the Deputy Commissioners and found to be payable and no useful object can be served by Government receiving a bill in each case from the Deputy Commissioner and authorising its payment in each individual case. If this is agreed to Government will

dul

duly issue orders once for all sanctioning the right of an Inamdar to any excise revenue and send copies of such orders to the Comptroller and to the Deputy Commissioner through the Excise Commissioner. Thereafter the periodcial settlement will be made by the Deputy Commissioner without reference to any higher authority. The Comptroller will pass these claims with reference to the & general authority received from Government accepting the amount of any particular claim on the authority of the Deputy Commissioner This will save work all round.

K. L. Datta
29.9.16.

To Genl Secretary.

No. of Note.	No. of paras.	Summary of suggestions	Comptroller's opinion.
	(1)	Gazetted Officers applications for leave are now submitted to Government with leave certificates previously obtained from the Audit Office. Hereafter applications may be submitted to Government through the Audit Office which will record the leave certificate on the applications before passing them on to Government.	All the certificates issued by the Audit Office are not now used for obtaining leave and the labour involved in the calculation of leave and issue of certificates in cases where the certificates are not used is unnecessary work imposed on the Audit Office. The object of the procedure suggested by Mr.Datta is to limit the issue of certificates to cases in which officers really propose to take leave and it may be adopted as it causes no inconvenience to officers while it affords some relief to the Audit Office. This procedure is now in vogue in the Public Works Department.
	(2)	The power of granting privilege leave to gazetted subordinates up to a specified rank may be delegated to Heads of Departments and the services made self contained by the provision of suitable reserves. The leave granted and arrangements made may be reported to Government and Notifications issued by the latter and in the case of minor appointments even the Notifications may be issued by Heads of Departments.	What are the services requiring reserves and what reserve is necessary for each service are questions to be separately considered. Where a service is self contained and includes provision for leave vacancies the Heads of Departments may themselves grant leave whenever they can make satisfactory arrangements for the work of absentees out of the reserve at their disposal. Even in cases of services without reserves I think the Heads of Departments may have the power to grant privilege leave if they can make satisfactory arrangements for the work of absentees without imposing extra cost on Government. Reports of grant of leave and arrangements made for work may be required to be submitted to Government. Notifications of grant of leave may be issued by Heads of Departments themselves.

Financial Secretary's opinion

I agree. But to make the relief to the audit office a reality it should also be ruled that letters from forgetful officers enquiring about the period of leave due to them should not be replied to by the audit office. / Otherwise officers instead of asking for a certificate will write letters enquiring and to reply to the letters will involve rather more work than sending a certificate in a printed form.

Committee agree.

It is not necessary to provide reserve to Services simply to enable heads of Depts to dispose of leave affairs of forgetful officers.

As there would be no reduction of work at all in the audit office and very little in the Govt Secretariat I think things may be left as they are.

M

7/11

maybe reserved for future consideration

No. &c	No. of	Summary of suggestions.	Comptroller's opinion.
			The above powers may be delegated to Heads of Departments to be exercised in regard to Gazetted officers of and below the rank of Assistant Commissioners.
I	(3)	The Heads of Departments may be permitted to take casual leave and report the fact to Government instead of obtaining the previous sanction of Government. No record of such leave taken by Heads of Departments need be kept by the Audit Office.	The Heads of Departments may be trusted to keep within the period of Casual leave admissible under the rules and it is not necessary to keep any record of such leave in the Audit Office. The previous sanction of Government to such leave is unnecessary and it is enough if a report of leave taken is made to Government.
II	(1)	The Audit Officer may authorise payment of increments attached to progressive pay posts held by Gazetted Officers without the previous sanction of Government to each such increment. A Government Order is necessary only to withhold an increment and not for paying it in the usual course.	The present practice entails unnecessary correspondence and delay in passing increments falling due. If an officer's service in any year is such that his increment should be stopped it is to be ~~effected~~ expected that the Head of his Department will report the case to Government and obtain their orders to withhold it, before it falls due. There is also nothing to prevent the Head of the Department from asking the Audit Office not to authorise the payment of any increment due to any of his gazetted subordinates pending orders of Government applied for by him. All other cases will be those in which increments will be due as a matter of course and there is no object in insisting on Government sanction to each such increment.
III	1 & 2	The salaries of non-gazetted officers on the provincial scale may be drawn in the regular establishment bills together with the pay of the other members of the same establishment and audited in the proposed special form of Audit Register.	I do not see any objection to the adoption of this suggestion which will afford some relief to the Treasury and to the Comptrollers Office without causing any inconvenience to the officers concerned.
III	3	The conveyance allowance of Bench Magistrates may be drawn on regular establishment bills and disbursed by Deputy Commissioners.	I do not see any objection to the adoption of this suggestion.
III	4	The passing by Audit Office bills for refund of toddy revenue bearing orders of Government sanctioning the refund is unnecessary, and the bills may be sent direct to the payees for presentation at the treasury for payment.	Such bills may be audited after payment with reference to Government orders sanctioning refunds and they need not be audited before payment. The proposal simplifies the procedure and secures prompt payment.

Financial Secy's opinion

vide note above.

As casual leave may mean the officer proceeding beyond the limits of the state, I think the present practice may continue. Previous sanction should be obtained atleast in cases in which officers want to go outside mysore during casual leave.

Under consideration separately

A/S Fin says: It is desirable to adopt the suggestion but it is doubtful if govt is prepared to reconsider the orders passed recently

Committee agrees.

The Comptr
I agree with Mr. Datta & A/S Fin.

7/11

I am not in favour of introducing a system which will require a large number of vouchers being audited partly by one auditor in one section & partly by another auditor in another section and received partly by one Supdt & partly by another. The reductions in the number of vouchers will be more than counterbalanced by the complexity & possible failure of audit.

Nor I. But I doubt whether Bench magistrates would relish the change under which they will be grouped with clerks & will have to sign the establt. acquittance roll.

As the Comptr is agreeable the scheme may be adopted

Myself adopted
GK

No. of Note.	No. of paras.	Summary of suggestions.	Comptroller's opinion.
III	5	After Government admit the right of an inamdar to toddy revenue payments due to him every year may be made on the authority of the Deputy Commissioner without any further sanction of Government.	The settlement of annual claims is only a question of what amounts are due under the general sanction of Government, with reference to detailed excise revenue accounts. The amounts certified to by the Deputy Commissioner as payable may be paid without any further formality.

M. Venkatarama Rao
6.11.16

Financial Secy's opinion

This & the preceding suggestion maybe adopted & included in the new rules to be issued as suggested by P/S.

Maybe accepted M. The Excise Comm's maybe authorized MJ M

SIMPLIFICATION OF AUDIT PROCEDURE IN MISCELLANEOUS MATTERS.

Village Improvement Fund.

An elaborate audit register is now maintained in the T. A. M. Section for the audit of Village Improvement Establishments in Taluks and District Headquarters. In future these establishments should be audited in the Establishment audit Registers maintained by the District Auditor. They should also be audited in lump in one page in the same way as other establishments are audited. Although a separate bill is drawn for each clerk, all these bills should be lumped together and one entry should be made in the audit register against the total sanctioned scale for all the clerks taken together. The bills should be divided first into "those for the current month" and "those for arrears." Payments for the current month should first be entered in lump with a quotation of the vouchers and below it arrears referring to the particular month should be entered with a quotation of the vouchers in which the amounts are drawn. In some case I find separate bills are drawn for the arrears due for each month also though they are drawn on the same date. In future these arrears for the same establishment should be drawn in one bill. A form of the Audit Register giving illustrative entries is appended.

2. Bills for grants-in-aid for Village Improvement Works are audited both in the T. A. M. section and in the Local Fund Audit Section. This is a duplication of work and should be avoided in future. I see no necessity for auditing these charges in the T. A. M. Section. An audit register for works maintained in the Local Fund Section shows grants-in-aid and if the vouchers are made over to that section for audit and returned together with an audit enfacement on the bills, it will serve all practical purposes.

3. Orders received from Deputy Commissioners communicating sanctions are recorded both in the T. A. M. Section register as well as in the Local Fund Section Register. In future a record in the Local Fund Register seems to be sufficient for all purposes and the T. A. M. Section register should be discontinued altogether.

4. The same remarks apply to grants-in-aid to Drinking Water Wells Fund. These may be recorded only in the Local Fund Section register, and the transfer entries prepared in that section will be sufficient.

Advances to Non-Gazetted Officers proceeding on privilege leave.

5. Article 176 of the Mysore Service Regulations is an old relic of the system which used to prevail in British India years ago under which a non-gazetted officer whose salary is less than Rs. 200 is not entitled to receive his allowances for the period of his leave till he returns to duty. The rule however provides that he may with the special sanction of the head of the office receive in advance the allowances, which would be payable to him during his leave. Under this rule, as a matter of fact, leave allowances are almost invariably paid in advance. In British India when this was found to be the case the rule was cancelled and now all officers, gazetted or non-gazetted, are entitled to draw their privilege leave allowances at the end of the month just as in the case of their salaries and pay. The rule should be changed and the British India rule brought into force. This would lead to some reduction of work in the Audit Office. There will also be a reduction in the number of vouchers which will reduce the work in treasuries also.

Establishment audit.

6. Except in the case of very large establishments like that of Comptroller's office or the General and Revenue Secretariat or the Chief Court, all establishments should be audited only in one page, the audit sections being noted one after another in special spaces allotted for them. If necessary an audit register may be required to last for a smaller number

of years than four, say, three, two or even one. This will be much more economical in the process of audit than recording the payments made for the audit section in different pages of the establishment audit register.

7. In the pre-audit establishment audit register, the date on which a bill is passed is at present entered below the amount. In future the number of the voucher and the date of payment should be recorded as a fraction at the left-hand side and the amounts only will be shown in the money column. This would make the registers more tidy in appearance. The money columns may be made wider than as at present. A speciman page of the audit register has been supplied to the Comptroller.

8. Abstracts of Government Orders recorded in the first column of the audit register are very lengthy at present. In future they should seldom be beyond two or three lines. The words "Sanctioning, etc.," are quite unnecessary when the period for which sanction for any temporary establishment is extended. All that is necessary to record is the date, up to which the extension is granted and it would be sufficient to say only "Extended up to....." the number and date of the Government Order being noted separately.

9. It would be desirable in future to see that the number and the date of the Government Order are recorded in one line only. Where an establishment is revised, the details of the revised establishment are at present recorded both in the fly-leaf as well as in the first column of the audit register. In future it would be quite sufficient to record the revision only in the first column and to do away with the fly-leaf altogether in most cases, the total of the scale being altered under the initials of a responsible officer in the proper column in the audit register.

10. In many cases the names of menials who are not entitled to superior pension are recorded in the monthly establishment bills. This is quite unnecessary. A circular should be issued asking all officers drawing establishment bills to discontinue the practice and show the total number at each rate and the amount drawn for them in one entry.

Objection slips.

11. All objections are at present communicated by means of objection slips. Objections are first recorded on the vouchers themselves and then after they are passed by the reviewing officer they are copied on a slip called the "Objection slip" which is sent to the Drawing Officer either direct or through the Treasury Officer. They are at the same time copied in extenso in the objection book. Every objection is thus copied in the Comptroller's Office in detail three times namely, first on the voucher, then on the objection slip and finally in the objection book. The return of these objection slips which are always in half margin and are intended to be returned in original is watched by means of a progress register which shows the officer to whom it is sent, the district to which it belongs, the number and month of the voucher and the date of despatch. Reminders sent afterwards are also recorded in these registers. The dates of their return and disposal and further references are also noted in these registers. I would abolish this progress register altogether and also do away with a considerable part of the details now recorded in the objection book in regard to the charge as well as the nature of the objection taken. The objection book should show only the number of the voucher and the number of the objection slip, a very brief account of the nature of the charge and the objection taken, the whole never to exceed two or three lines and the amount objected to classified as at present. The date of despatch of the reminders and date on which they are sent would be successively recorded against each. The objection book would thus take the place of both the progress register and the objection book and the objection should be recorded in one-fourth space now occupied by the two columns 'nature of charge' and 'nature of objection'. When the slip is returned, the objection would be disposed of with reference to the slip and the manner of removal of the objection would be recorded in the slip and in the objection book as at present. At the end of three months an abstract of the objections not removed till then is required by the Civil Account Code to be prepared. This is called the quarterly review and a reference should be made to the voucher itself if it is found necessary to do so in order to make the grounds of objection clearer for it has to be reviewed in detail by the Gazetted Officer. At the first stage the Gazetted Officer conducts his review with reference to the objection first recorded on the voucher itself and it is not necessary for

him to refer to the objection book at all and there is, therefore, no necessity for recording the nature of the objection in great detail in the objection book. It will be sufficient if it is recorded clearly in the quarterly review but the number of items included in the quarterly review should be very small. If any objection memos or slips are found missing and the objection recorded is not very clear it should always be possible to find out the nature of the objection from the voucher itself as a reference to it will always be contained in the objection book itself.

Leave applications.

12. At present gazetted officers are required to submit their applications for leave to Government through their immediate superiors with a certificate from the Comptroller that the leave applied for is admissible. The effect of this rule is that gazetted officers send frequent requisitions to the Audit Office for a certificate showing all the leave that may be admissible to them, though they may not have any intention of applying for leave or intend applying for privilege leave only. This throws considerable work on the Audit Office as they have to calculate all kinds of leave that might be possibly taken by the officer concerned namely privilege leave and all kinds of long leave. In future the officers should be required to submit their applications for leave to the Heads of their Departments through their immediate superior without any certificate from the Audit Office The Heads of Departments should submit these applications to the Government through the Comptroller who will then record on the application a certificate whether the leave applied for is admissible or not. This will not involve any delay as the Audit Office should not detain such applications for more than a day or two at the most. Ordinarily it should be able to dispose of these applications on the day of receipt. The work of the Audit Office will then be confined to giving certificates in cases in which officers actually apply for leave and not as at present to cases in which officers seem to want out of curiosity to know the total amount of leave admissible to them.

13. Some decentralisation may also be made in regard to the power of granting leave, *viz.*, the power of granting privilege leave to gazetted subordinates up to a specified rank may be delegated to Heads of Departments. These Heads of Departments may be allowed a suitable reserve of additional officers to fill up vacancies caused by leave and to grant all privilege leave applied for so far as it may be possible to provide for the vacancies from the reserve; privilege leave should be restricted to such a number as may be possible to provide for within the reserve allowed. This would give some relief to the Secretariat, Heads of Departments being given power to transfer reservists to fill up privilege leave vacancies. In such cases the gazetted officers themslves or their immediate superiors will submit the applications to the Comptroller who will forward them to the Heads of Departments with his certificate of elegibility for the leave. Only applications for privilege leave supported by medical certificates which are not possible to provide from the reserves need be submitted to Government. In each such case however the Head of Department should be required to explain why he has not found it possible to arrange to fill up the vacancies within the reserve allotted. All leave granted and the arrangements made for the work of the absentee should of course he reported to Government and the notifications in the gazette issued by the latter except in the case of minor appointments where even the notifications may be issued by Heads of Departments. Such a scheme need not involve any additional expenditure as the reservists in each service may be fixed at the number whose pay would be covered by the acting allowances granted in such leave vacancies during the last three years. Each of the services would then be self contained and no acting appointments would be admissible to them in privilege leave vacancies.

14. *Casual leave.*—Heads of Departments at present have to apply to Government for casual leave and the Audit Office is required to watch that the 15 days are not exceeded. This appears to me to be unnecessary in the case of officers who occupy the position of Heads of Departments. I think they may very well be left to themselves to regulate their leave and they may be held responsible for seeing that they do not exceed the maximum limit in any particular year. They should of course, be required to report to Government the number of days that they propose to avail themselves of the privilege and the number of days they are actually absent. The Audit Office should have nothing to do with these reports nor should Government issue any orders regarding such leave.

Increment of salaries to Gazetted Officers.

15. Gazetted officers on progressive rates of pay are at present required to apply to Government for the grant of increments to which they may be entitled. I think this is quite unnecessary. Gazetted officers should be allowed to draw their increments as they fall due without any further orders from Government. The Audit Office will issue salary slips to the Treasury Officers concerned authorizing increments to be passed. The Audit Office will take it for granted that the officers are entitled to draw increments as a matter of course unless in any particular case Government should see reason to withhold it when they will of their own motion issue orders directing that such increments may be withheld. The Annual reports and Special reports by the immediate superiors of the gazetted officers concerned will always be a safe guide to Government in passing such orders.

The audit of salaries of Non-Gazetted subordinates like those of Gazetted Officers.

16. A large number of non-gazetted subordinates are at present treated as gazetted officers for purposes of audit. They are allowed to draw their pay on separate pay bills which are audited in the same way as the salaries of gazetted officers. This treatment of subordinates as gazetted officers for purposes of audit means application of the system of audit which is as laborious as that which is applied to the pay and allowances of the most highly placed officers of Government and far more laborious than that applied to the pay and allowances of the other subordinates of equal and higher status. The work includes personal audit, noting in audit registers of details of appointments and transfers, leave, promotions and reversion and practically the maintenance of the records of service of individual officers. The ground on which this system is followed is that they are on a provincial or circle scale and it is not possible for the district auditor to audit their pay which varies for each district from time to time according to the grade of the officer who is posted to the district at a particular time. A separate scale register is also maintained in order to see that the total scale for the different grades of the officers concerned is not exceeded. These officers are Sub-Registrars, Excise Inspectors, Inspectors of Police, Educational Officers, Sub-Assistant Surgeons, Veterinary Inspectors, Agricultural Inspectors and Inspectors of Co-operative Societies. In the Public Works Department also similar audit is performed though by a slightly less detailed process in regard to the pay of Supervisors, Overseers, Sub-Overseers, etc., that is practically all subordinate officers of the Public Works Department. In one respect this audit in the Public Works is even more troublesome as the pay of all the officers in one division is drawn on the same bill and the details are to be posted against the individual names in a large number of pages of the audit register.

17. In future salaries of non-gazetted officers on the provincial or circle scale need not either be drawn separately or audited in the special form prescribed for the audit of gazetted officers' bills. The salaries should be drawn in the regular establishment bills together with the pay of other members of the same establishment; but they should be audited by a special auditor in a special register in the form appended. This will serve the purpose of both an audit register and a scale register. The district auditors should make over the vouchers containing the names of these non-gazetted subordinates on a provincial or circle scale to the special auditor entrusted with their audit. The latter will audit the salary of these men and after he has made the necessary entries in his register and noted the fact of his having done so on the vouchers will retransfer them to the district auditors who will thereupon deal with the rest of the establishment in the same way as at present. This will reduce the work in the Audit Office as well as in the Treasuries as there would be a large reduction in the number of vouchers to be dealt with by the latter.

Instructions for Posting audit Register.

1. The name of the establishment, the sanctioned scale and all orders sanctioning the establishment and affecting the scale should be noted at the top of the page. Only the number, and date of Government order should be noted. In the case of temporary addition or reduction, the period affected may also be noted.

2. The number of persons actually on duty for whom pay is drawn in each voucher should be noted separately in the respective columns according as they are permanent or acting. In the case of men on leave the total number of men both permanent and acting should be

noted in the column "number of men on leave." The number should be indicated as 1,1·15 and so on indicating that pay for 1 man for the whole month, 1 man for the whole month and one man for 15 days and so on, is drawn in the voucher concerned.

3. In cases where personal allowance or local allowance, is drawn the number of persons for whom such allowance is drawn should be noted at the end, a separate column being allotted for each rate of such allowance.

4. After posting the vouchers relating to each month the scale in the audit register should be totalled and subsequent entries on account of supplemental bills against any month should be noted below this total and progressive totals made every subsequent month.

Audit of some Miscellaneous charges.

18. Conveyance allowances paid to Bench Magistrates are at present, drawn on separate bills under the countersignature of Deputy Commissioners. Such countersignature seems to me to be unnecessary and should be discontinued, and these conveyance allowances ought to be included in the regular establishment bill and drawn by the Deputy Commissioner and disbursed to the Bench Magistrate, his acquittance being retained in the Deputy Commissioner's Office.

19. In case of refunds of toddy revenue due to Inamdars, the vouchers are passed by Government and are then sent to the Audit Office which passes them again and sends them to the Treasury Officer for payment. In future these vouchers containing the orders of Government enfaced on the bill may be sent direct to the payees, *i.e.*, the Inamdars concerned who may obtain payment from the treasury without any further orders from any one else. Copies of the orders may continue to be sent to the Audit Office and the Deputy Commissioners concerned as at present.

20. I would propose a further decentralisation in this matter, namely, that the authority to grant any Inamdar the right to obtain a refund may continue to be exercised by Government but once this right has been conceded, the power of authorising payment of such refunds periodically should be vested in the Deputy Commissioners. They are the officers who are really capable of calculating the amounts which might be payable under the concession allowed by Government. Neither the Government nor the Comptroller nor any other superior officer can exercise any check over the amounts calculated by the Deputy Commissioners and found to be payable and no useful object can be served by Government receiving a bill in each case from the Deputy Commissioner and authorising its payment in each individual case. If this is agreed to Government will duly issue orders once for all sanctioning the right of an Inamdar to any excise revenue and send copies of such orders to the Comptroller and to the Deputy Commissioner through the Excise Commissioner. Thereafter the periodcial settlement will be made by the Deputy Commissioner without reference to any higher authority. The Comptroller will pass these claims with reference to the general authority received from Government accepting the amount of any particular claim on the authority of the Deputy Commissioner. This will save work all round.

K. L. DATTA.

29—9—16

Specimen page of register for the audit of salaries of non-gazetted officers borne on a Provincial scale.

Name of Establishment,
Sanctioned Scale.

Authority.

1st grade				2nd grade				3rd grade				4th grade				5th grade												Personal allowance		Local allowance	
No. and month of voucher	Number on Duty		Number on Leave	No. and month of voucher	Number on Duty		Number on Leave	No. and month of voucher	Number on Duty		Number on Leave	No. and month of voucher	Number on Duty		Number on Leave	No. and month of voucher	Number on Duty		Number on Leave													
	Permanent	Acting			Permanent	Acting			Permanent	Acting			Permanent	Acting			Permanent	Acting													

GEN. & REV. SECRETARIAT
TYPING Sec.
14 FEB 1917

Proceedings of the Government of H. H. the Maharaja of Mysore.

Read--

Note dated 29th September 1916 from Mr. K. L. Datta, Special Officer, containing suggestions for the simplification of procedure regarding the disposal of leave applications of gazetted officers and other miscellaneous matters.

Order thereon:-- No. Je 45 21-70

Dated, 14 February 1917 GF 153-16-2

Govt. are pleased to pass the following orders on the suggestions of Mr. Datta made in his note read above.

1. Leave applications of Gazetted officers.

Govt. approve of the proposal that applications for leave on behalf ~~of~~ of gazetted officers should in future be forwarded by Heads of Departments not direct to Government but through the audit office, which will submit them to Govt for orders with the necessary certificate regarding the leave applied for being admissible. The Comptroller will not ~~therefore~~ in future grant any leave certificates to the gazetted officers on their requisition as heretofore.

The question of delegating to Heads of Departments certain powers of granting

May this be
i) printed ? Yes
ii) treated as Standing Order ? Yes
iii) published in the Gazette English part ?
iv) translated ?
v) placed at the disposal of the Press ?
vi) published in the Gazette Kannada Supplement ?
No
15

leave to their gazetted subordinates is reserved for separate consideration.

2. Casual leave to Heads of Departments and Deputy Commissioners.

Govt. have already passed orders separately in G. O. No.Fl.3497-545/G.F. 144-16-1 dated 22nd December 1916 authorising Heads of Departments to avail themselves of the casual leave admissible without obtaining previous orders of Government.

3. Audit of salaries of non-gazetted subordinates.

Govt. accept Mr. Datta's suggestion that the salaries of non-gazetted officers on the provincial scale should instead of being drawn on separate bills be included and drawn in the regular establishment bills. The Comptroller is requested to issue necessary instructions for the guidance of all officers concerned.

4. Increments of salaries to Gazetted Officers.

The suggestion of ~~khs~~ Mr. Datta that Govt. sanction to the drawing of each periodical increment of gazetted officers may be dispensed with in future and that the audit office may authorise the gazetted officers to draw the increments on the due date, in

the absence of instructions to the Contrary issued to him by competent authority is reserved for separate consideration.

5. Refund of claims of Excise revenue to Inamdars.

Govt. agree that in cases where the right of an Inamdar to the refund of excise revenue has been recognised by Govt. further sanction of Govt. for each periodical settlement of claim to refund is not necessary, and they are pleased to empower the Excise Commissioner to sanction refund bills in future in all cases where the claims are clearly admissible under standing orders issued by Govt. The bills so sanctioned by the Excise Commissioner may be paid at Treasuries without pre-audit by the Comptroller. The procedure approved in regard to the disposal of refund bills in G.O.No.Fl.2370-9/S.R. 33-15-2 dated 27th November 1915 will therefore be modified accordingly.

23.1.17

Financial Secretary.

To

The Comptroller to Government.
" other Heads of Departments.
" Deputy Commissioners of Districts.
K. L. Datta,Esq., Special Officer.

20.1.17.

copy to S.R. Section

MRN.